

GENERAL FUND REVENUES

**VILLAGE OF WESTON
REVENUE SUMMARY
2015 OPERATING BUDGET - General Fund only
(and 2016 FINANCIAL PLAN)**

ACCOUNT DESCRIPTION	2013 ACTUAL	2014 Y-T-D (thru 10/31/13)	2014 ESTIMATE	2014 BUDGET	2015 DEPT. REQUEST	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	2016 FINANCIAL PLAN
Property Taxes	2,926,091	3,139,039	3,139,039	3,139,039	3,199,723	3,199,723	60,684	3,471,177
Other Taxes	664,149	58,292	642,005	661,981	613,930	613,930	(48,051)	620,330
Special Assessments	4,920	4,160	5,000	4,200	5,000	5,000	800	5,000
Intergovernmental Revenues	2,162,254	771,977	2,083,930	2,078,870	2,003,725	2,003,725	(75,145)	1,929,930
Licenses & Permits	335,150	380,719	429,085	303,575	374,895	374,895	71,320	375,395
Fines and Forfeitures	91,426	66,834	109,720	109,200	108,100	108,100	(1,100)	109,100
Public Charges for Services	391,550	35,571	36,310	17,345	52,530	52,530	35,185	52,530
Intergov't Charges for Services	219,488	61,782	102,760	122,180	85,950	85,950	(36,230)	111,450
Contributions	7,907	1,760	2,185	500	1,931	1,931	1,431	1,928
Miscellaneous Revenue	(47,417)	19,407	69,890	69,790	65,800	65,800	(3,990)	65,800
Other Financing Sources	861	7,536	7,536	2,000	5,000	5,000	3,000	5,000
Applied Fund Balances	573,490	0	0	0	137,916	137,916	137,916	59,910
TOTAL REVENUES	7,329,869	4,547,077	6,627,460	6,508,680	6,654,500	6,654,500	145,820	6,807,550
					Percent Budget Change		2.24%	2.30%

VILLAGE OF WESTON
REVENUE SUMMARY - Changes from 2014 Budget to 2015 Budget
2015 OPERATING BUDGET - General Fund only

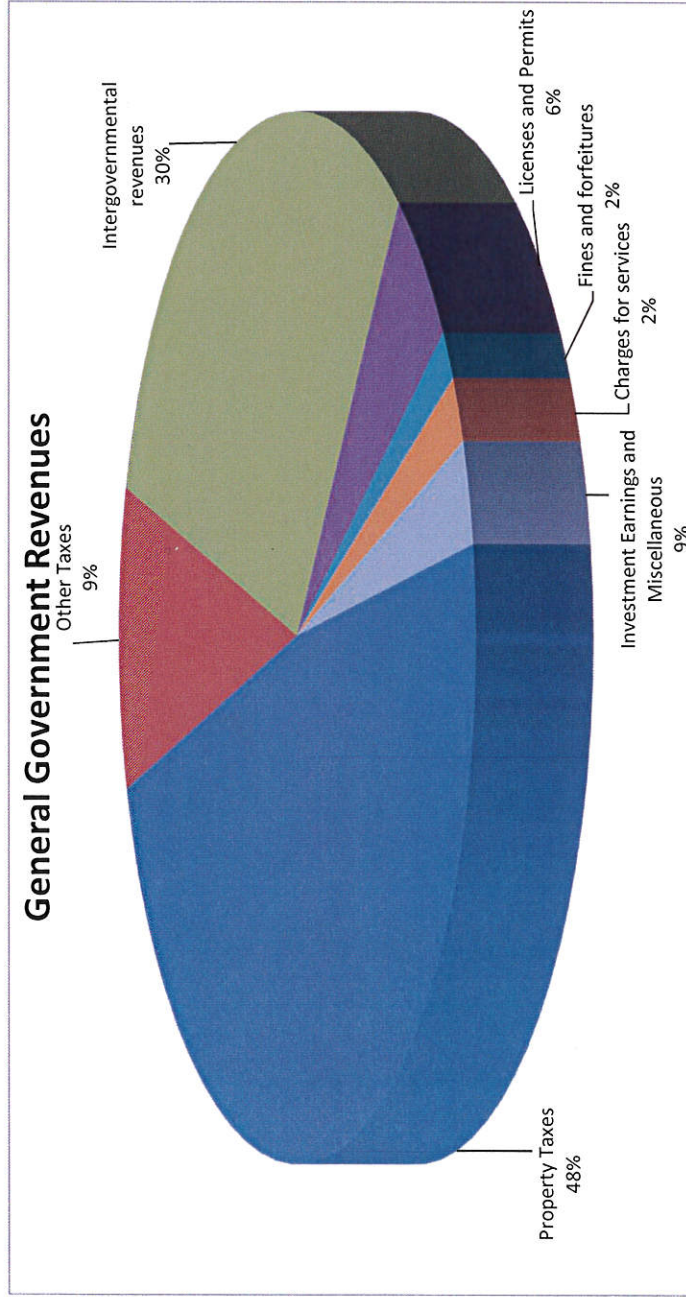
	CHANGE AMOUNT	TOTAL BUDGET	REASON FOR CHANGE
2014 OPERATING BUDGET REVENUES		\$ 6,508,680	
<u>INCREASES in Revenues:</u>			
Applied General Fund Balance	\$ 137,916		Increase in Applied current budget balance for operations, due to the estimated 2014 budget surplus that is expected to materialize, and which is able to be used to reduce the tax levy for the 2015 budget year.
All Other Licenses & Permits	71,320		Increase 2015 activity per 2014 estimates, mainly in building permits.
Property Taxes-General Fund only	60,684		Increase Tax Levy needed for General Fund. Utilize \$148,459 of the Debt Service Exemption to partially fund the Capital Equipment Replacement Program in 2015.
Public Charges for Service - Economic Development Revenue	29,400		Initiate fees for newsletter advertising beginning in 2015.
Expenditure Restraint Program	7,925		Increase in 2015 State Expenditure Restraint Program payment is expected.
Miscellaneous/All Other	30		Increase 2015 activity per 2014 estimates.
Subtotal	307,275	307,275	
<u>DECREASES in Revenues:</u>			
Transportation Aids	\$ (90,995)		10% Decrease in State Transportation Aids for 2015.
Utility Tax - Village of Rothschild	(33,760)		Decrease from 25% level to a 10% formula in Utility Power Plant taxes paid to Weston, from the Village of Rothschild, beginning in 2015 and continuing at the 10% level through the 2024 budget year. Beginning in 2025, there will be NO utility tax payment made by Rothschild to Weston, per the original 30-year agreement.
Intergovernmental Charges for Services - Municipal Court	(18,080)		Move municipal court expense reimbursements for services to the Everest Metro Public Safety organization in 2015.
Interest Income	(9,720)		Decrease 2015 Interest Income budget based on estimates of current investment holdings.
Water Utility Taxes	(8,900)		Decrease in property taxes collected from the Weston Water Utility by the Village of Weston, due to the estimated tax rate decrease of 3.37%, which will occur on the December 2014 tax bills.
Subtotal	(161,455)	(161,455)	
TOTAL CHANGE in Revenues	\$ 145,820		
2015 OPERATING BUDGET REVENUES		\$ 6,654,500	

Percent Budget Change

2.24%

Village of Weston
2015 Proposed Budget
General Government Revenues - General Fund only

	Amount	Percentages
Property Taxes	\$ 3,199,723	48%
Other Taxes	613,930	9%
Intergovernmental revenues	2,003,725	30%
Licenses and Permits	374,895	6%
Fines and forfeitures	108,100	2%
Charges for services	138,480	2%
Investment Earnings and Miscellaneous	215,647	3%
TOTAL	\$ 6,654,500	



**VILLAGE OF WESTON
2015 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

Department/Office: Finance	Budget: General Fund – Operating Revenues
Program: Revenues	Submitted by: John Jacobs

Property Taxes

Represents the tax levy for only the General Fund. The assessed general fund tax rate for the 2012 and 2013 tax levies was \$3.37 and \$3.55, respectively. A \$3.65 assessed tax rate is proposed for the 2014 tax levy (budget year 2015), which represents a \$60,684 increase (a 1.93% tax levy increase), or a \$0.10 rate increase. The amount of the tax levy is used to finance a portion of the General Fund operations and programs. The long-term goal of the General Fund is to maintain the assessed tax rate of the General Fund and all other funds, except for the Debt Service Fund, at a rate below \$4.00 per \$1,000 of assessed valuation.

Other funds, including the Debt Service Fund, may also require a portion of the tax levy in order to finance their own individual fund budgets. To manage the debt service tax levy over time, the Village has programmed and amortized all future CIP Budget capital borrowing, as forecasted in the 5-year CIP Budget document, in order to maintain a minimal tax levy increase, if any, in the debt service payment schedule to match the estimated assessed valuation growth of the Village. The goal is to maintain the assessed tax rate of the Debt Service Fund levy at a rate below \$2.00 per \$1,000 of assessed valuation. The assessed debt service tax rate for the 2012 and 2013 tax levies was \$1.79 and \$1.76, respectively. A \$1.77 assessed tax rate is proposed for the 2014 tax levy (budget year 2015), which represents no change in the debt service tax levy, or a \$0.01 tax rate increase from last year's rate.

Beginning with the 2015 budget, a tax levy amount of \$40,000 is proposed to be allocated to the Aquatic Center Fund for the first time. Also, a direct tax levy allocation of \$93,326 is proposed to be assigned to the Capital Improvements Fund, for the direct replacement of aging fleet vehicles throughout the Village, without the need to use capital borrowing proceeds to finance these equipment replacement purchases.

Payments in Lieu of Taxes

Both the Weston Water Utility and the Village of Rothschild make payments to the Village of Weston for payments in lieu of property taxes. The Weston Water Utility payment is calculated based on the formula established by the Public Service Commission, using the Water Utility's depreciated property value and the Village's assessed tax rate. An expenditure item in a like amount is included in the Water Utility's budget in 2015.

The payment from the Village of Rothschild is based on the established formula prescribed at the time of the Weston annexation into the Village of Rothschild during the 1990s. The payment represented 25% of the state shared revenues paid on the former Weston Power Plant, which is now located in the Village of Rothschild after annexation. Both the Village and Town of Weston receive a distribution payment each year. The Village of Weston's estimated payment for 2013 and 2014 budget years was \$235,000 annually and was distributed to the General Fund (\$128,190) and to the Debt Service Fund (\$106,810). However, beginning in 2015 when the formula drops from 25% to 10% for the Village and Town of Weston, the Village of Weston's distribution payment will decrease significantly by \$140,570 in 2015, when the payment will drop from \$235,000 to \$94,430 annually per the 30-year cost sharing agreement. In 2015, the full payment will be allocated entirely to the General Fund, while no allocation will be distributed to the Debt Service Fund.

Other Taxes

Mobile home taxes are collected from the four mobile home parks located within the Village of Weston. These four mobile home parks are as follows: Alpine, Colonial Gardens, Green Acres, and Weston Manor. The mobile home taxes are reported "net" of the amount required to be paid to the D.C. Everest School District as required by state statute. The remaining other taxes includes the tax levies for forest crop, managed forest, and woodland taxes. The sales tax retained for administration and processing costs is also recorded here.

Special Assessments

In previous years, all street/curb/gutter assessments received were recorded in the Village's general fund, as part of the normal course of operations. However beginning in 2001, all "street" assessments were now recorded in the Debt Service Fund and held in reserve to be used to partially offset the debt service levy required over many years. The first year of each new special assessment enables the property owner to payoff the entire assessment "interest free" within a short 30-day window of opportunity. There are assessment letters that are prepared at the request of taxpayers for a small fee. This fee is distributed between the Water & Sewer Utilities and the Village's General Fund.

Intergovernmental Revenues

State Shared Revenue is a combination of State sales and income taxes returned to the Village based on a complex growth/per capita/tax burden formula. The Village is provided an estimate of this amount in the fall of the year. However, the State had frozen all funding for the last several years without an increase. This was also the case for budget years 2008 and 2009, per the 2007-2009 State Budget that had been adopted. A reduction of \$76,585 was enacted by the State after adoption of the 2009-2011 State Budget in June 2009. Therefore, the 2010 payment was \$1,235,394, and the 2011 payment was \$1,235,335. A reduction of \$177,945 was enacted by the State after adoption of the 2011-2013 State Budget in June 2011. Therefore, the 2012 payment was \$1,057,543, and the 2013 payment was \$1,057,215.

**VILLAGE OF WESTON
2015 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

Department/Office: Finance	Budget: General Fund – Operating Revenues
Program: Revenues	Submitted by: John Jacobs

Intergovernmental Revenues (cont.)

State Shared Revenue (cont.)

A further decrease of \$490 was approved by the State after adoption of the 2013-2015 State Budget in June 2013. Therefore, the 2014 and 2015 payments are projected to be \$1,056,725 and \$1,056,380, respectively.

Transportation Aids were significantly reduced in the 2011-2013 State Budget (for the 2012 and 2013 budget years). The 2011 actual payment for the Village was \$1,248,220, which had been a \$53,550 increase (or a 4.48% increase) over the 2010 budget amount. However, a large decrease of \$124,820 (or a 10% decrease) was realized for the 2012 budget year, due to the loss in funding in the 2011-2013 State Budget. The 2012 actual payment was \$1,123,400. In 2013, the actual payment will be \$1,011,060, which is another large decrease of \$112,340 (or another 10% decrease). The State formula did not change in the 2013-2015 State Budget (for the 2014 and 2015 budget years). Therefore, the 2014 payment amount did further decrease to \$909,955, and the 2015 payment will be \$818,960, which are both annual decreases of 10%. This continual downward funding trend from the State is expected to continue for several more years, until the Village has reached the minimum funding level, as prescribed by the Wisconsin Department of Transportation.

Computer Exemption Aid is a State program, new in 2000, created to replace "lost" property taxes due to the exemption of business owned computers as of January 1, 1999. An estimated payment of \$12,200 has been applied to reduce the property tax levy for the 2015 budget.

Expenditure Restraint Program is a State program that provides additional incentive funding to municipalities who "hold-the-line" on expenditure increases annually below a State CPI formula. Because the Village's December 2013 equalized tax rate exceeded the \$5.00 minimum level, the Village will once again qualify for this funding program. The Village will receive \$55,750 in State funding for this program in 2015, which was actually an increase of \$7,920 from the 2014 level.

Licenses & Permits

Represents collections from liquor, dog, cigarette, mobile home parks, and various business licenses, as well as building inspection and zoning permits. The cable TV franchise fee was initialized in mid-year 2013 and did generate \$128,651 in revenue by year-end 2013. The franchise fee amount estimated for 2014 was \$160,000, and is projected to be \$160,500 in the 2015 budget. There are no other material fee changes proposed in 2015, which are presently recovering the costs of additional enforcement of inspections and ordinance compliance.

Fines and Forfeitures

Collections for Village ordinance violations and other misdemeanors covered by Village Code and State Statute are recorded in this category.

PUBLIC CHARGES FOR SERVICES

General Government Revenue

Derived from a variety of miscellaneous services provided by administrative offices to residents and businesses in the community. Included are liquor license publication fees, document sales, and other general revenues.

Public Safety Revenue

Beginning with the creation of the SAFER Fire District in 2013, all fire and ambulance revenues will be paid directly to SAFER in 2014 and all subsequent years. Therefore, no future revenues are projected here for fire/ambulance revenues for the Village of Weston's budget.

Public Works Revenue

Prior to 2013, the refuse and garbage assessments on each taxpayer's annual tax bill accounts for the main source of revenue in the Public Works Department in the General Fund. Both the refuse and recycling operations are provided to the community with an outside contracted provider. However, beginning in 2013, the refuse and garbage assessments were recorded in the Refuse/Recycling Fund. Other types of revenues that will remain here in the General Fund for 2015 include the growing use of highway signage services to other area communities and businesses, and incidental snow removal services. The recycling grant program provides for the Public Works Department to charge a rental fee on equipment used for recycling purposes based on the Department of Transportation's fee guidelines.

Rental of Village Property

Park shelter rentals are recorded in this category.

**VILLAGE OF WESTON
2015 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

Department/Office: Finance	Budget: General Fund – Operating Revenues
Program: Revenues	Submitted by: John Jacobs

Park & Recreation Revenue

Vending machine revenue collected in the Village park system is reported here. Village Park employees also conduct coaches' clinics throughout the year for various sports for a fee based on the number of participants. Parkland field maintenance fees are received for labor and supplies provided. Finally, landscaping and other maintenance repairs are provided and billed to park users and insurance companies, as repairs are required where needed.

Intergovernmental Charges for Services

The Village of Weston provides various services to the adjacent communities of the Town of Weston, Town of Easton, Town of Ringle, Village of Kronenwetter, Village of Rothschild, and others as requested, including EMS services to the various Towns. The types of services provided include fire and ambulance, streets maintenance, snowplowing, refuse/recycling, and general administration. However, beginning with the 2014 budget, all fire and EMS services were provided by the new SAFER Fire District, not the Village of Weston. The Village of Weston began offering building inspection services to other local governments in 2011.

Contributions

Includes private contributions from individuals, businesses, and non-profit groups. The areas of support were primarily focused towards the aquatic center and park/recreational programs and projects, such as maintenance of football, baseball, and soccer fields.

Interest Income

Interest income is generated from idle cash available for investment, special assessments paid on the installment basis, and on the two Tax Incremental Financing District funds which may need an advance of cash from time to time, in order to meet operational and debt service requirements when adequate funds are not presently available.

Insurance Recoveries

Provide for the receipt of insurance reimbursements for damage to Village property.

Other Revenue

Includes the Workers Compensation insurance premium refund and leasing revenue for digital billboard signs that are located on Village-owned property.

Sale of Village Property

This category includes the casual sales of real estate, automobiles, equipment, and other property no longer used by the Village.

Fund Transfers

Interfund transfers are resources available to the Operating Budget from "other funds" for a variety of purposes. There were no incoming transfers of funds in 2014, and there are no incoming transfers of funds are planned in 2015.

Applied Fund Balances - Special Financing

Includes application of surplus resulting from resources being greater than expected and expenditures being less than planned permitting reappropriation of unused taxes. No budget surplus amount had been applied to the 2014 budget. However, \$137,916 from the projected current 2014 budget balance has been applied to the 2015 budget, in order to reduce the amount of the tax levy needed to finance and balance the 2015 budget.

Use of the current budget balance is necessary to minimize the continued levy impact on Village services. The adoption of the 2013-2015 State biennium budget in June 2013 did not fully recognize the growing needs of the Village of Weston, especially in the State Shared Revenue formula.

Should the projected 2014 budget surplus balance of \$137,916 not materialize at year-end 2014 and instead a 2014 budget deficit develops, it may be necessary to amend the 2014 budget to transfer funds from the General Fund Equity Account. This potential 2014 budget adjustment would have no impact on the proposed 2015 budget.

VILLAGE OF WESTON
REVENUE DETAIL - as of 11/06/2014
2015 OPERATING BUDGET - General Fund only
(and 2016 FINANCIAL PLAN)

ACCOUNT DESCRIPTION	2013 ACTUAL	2014 Y-T-D (at 10/24/14)	2014 ESTIMATE	2014 BUDGET	2015 DEPT. REQUEST	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	2016 FINANCIAL PLAN
<u>PROPERTY TAXES</u>								
Property Taxes-General Fund only	2,926,091	3,038,043	3,038,043	3,038,043	3,051,264	3,051,264		3,082,677
Property Taxes-Debt Service exemption	0	100,996	100,996	100,996	148,459	148,459		388,500
PROPERTY TAXES	2,926,091	3,139,039	3,139,039	3,139,039	3,199,723	3,199,723	60,684	3,471,177
<u>OTHER TAXES</u>								
<u>PAYMENTS IN LIEU OF TAXES</u>								
Water Utility	486,281	0	471,300	488,000	479,100	479,100		487,500
Utility Tax - Village of Rothschild	128,190	35,354	127,610	128,190	94,430	94,430		94,430
PAYMENTS IN LIEU OF TAXES	614,471	35,354	598,910	616,190	573,530	573,530	(42,660)	581,930
<u>OTHER TAXES</u>								
Mobile Home Fees	47,907	26,142	40,700	43,500	38,000	38,000		36,000
Forest Crop/Managed Forest Taxes	1,181	(3,983)	1,495	1,180	1,500	1,500		1,500
Sales Tax Retained	74	27	100	111	100	100		100
Interest & Penalties on Taxes	516	752	800	1,000	800	800		800
OTHER TAXES	49,678	22,938	43,095	45,791	40,400	40,400	(5,391)	38,400
OTHER TAXES	664,149	58,292	642,005	661,981	613,930	613,930	(48,051)	620,330
<u>SPECIAL ASSESSMENTS</u>								
Special Assessment Letters-Village	4,920	4,160	5,000	4,200	5,000	5,000		5,000
SPECIAL ASSESSMENTS	4,920	4,160	5,000	4,200	5,000	5,000	800	5,000
<u>INTERGOVERNMENTAL REVENUES</u>								
State Shared Revenues	1,035,718	206,332	1,028,960	1,028,825	1,028,480	1,028,480		1,028,480
State Grants-Med Care Transp.	21,500	0	27,900	27,900	27,900	27,900		27,900
State Grants-Traffic Grants	0	0	0	0	0	0		0
Expenditure Restraint Program	26,833	47,830	47,830	47,825	55,750	55,750		63,750
Fire Insurance Tax	33,254	39,587	39,585	33,255	40,000	40,000		40,000
Transportation Aids	1,011,060	454,977	909,955	909,955	818,960	818,960		737,065
State Grants - Other Highway Aids	0	0	0	0	0	0		0
State Grants - Mass Transit	0	0	0	0	0	0		0
Act 102 - EMS Grant	6,447	0	5,750	5,750	8,110	8,110		8,110
Computer Exemption Aid	12,026	12,133	12,130	13,000	12,200	12,200		12,300
Severance/Yield Taxes - Forests	1,249	0	500	1,000	1,000	1,000		1,000
Forest Cropland/Mng. Forests	200	0	200	250	200	200		200
State - Pmt. Lieu of Taxes - 70.114	239	244	245	240	250	250		250
Environmental Impact Aids/Powerline	10,874	10,874	10,875	10,870	10,875	10,875		10,875
Forestry Grant	2,854	0	0	0	0	0		0
INTERGOV'T REVENUES	2,162,254	771,977	2,083,930	2,078,870	2,003,725	2,003,725	(75,145)	1,929,930
<u>LICENSES & PERMITS</u>								
Adult Oriented Business License	1,000	500	500	1,000	500	500		500
Amusement/Coin Machine License	1,650	1,370	1,370	1,650	1,400	1,400		1,400
Bartender/Operator License	12,882	12,555	13,000	12,400	13,000	13,000		13,000
Cabaret License	1,020	880	880	1,020	1,020	1,020		1,020
Cable TV Franchise Fees	128,651	118,608	160,000	154,400	160,500	160,500		161,000
Cigarette License	1,100	1,500	1,500	1,100	1,500	1,500		1,500
Electrical Contractor License	0	0	0	0	0	0		0
Farmers Market/Vendor License	3,290	3,010	3,010	3,300	3,300	3,300		3,300
Food Wagons/Carnival/Circus License	0	0	0	30	30	30		30
Home Occupation License	50	25	25	50	50	50		50
Hotel/Motel Establishment License	450	600	600	450	600	600		600
Junk Yard/Salvage Yard License	750	750	750	750	750	750		750
Liquor & Malt Beverage License	21,135	21,730	21,730	21,350	22,000	22,000		22,000
Mobile Home Park License	1,050	1,150	1,150	1,050	1,150	1,150		1,150
Pawnbroker License	216	216	220	220	220	220		220
Pet Shop License	300	300	300	300	300	300		300
Residential Business License	25	225	225	25	225	225		225
Secondhand Article/Jewelry Dealers	87	87	90	100	100	100		100
Sign Permits-Businesses	3,031	7,239	7,400	3,500	7,400	7,400		7,400
Telecom. Compliance Review License	150	150	150	300	150	150		150
Transient Merchants/Vendors License	330	30	30	230	230	230		230

VILLAGE OF WESTON
REVENUE DETAIL - as of 11/06/2014
2015 OPERATING BUDGET - General Fund only
(and 2016 FINANCIAL PLAN)

ACCOUNT DESCRIPTION	2013 ACTUAL	2014 Y-T-D (at 10/24/14)	2014 ESTIMATE	2014 BUDGET	2015 DEPT. REQUEST	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	2016 FINANCIAL PLAN
<u>LICENSES & PERMITS (cont.)</u>								
Cat Licenses	4,050	0	3,900	4,200	4,120	4,120		4,120
Dog Licenses	14,960	13,331	13,900	18,400	15,500	15,500		15,500
Dog Licenses - Fancier Permit	0	25	25	0	25	25		25
Building Permits-Commercial	89,060	137,395	149,000	66,000	120,000	120,000		120,000
Building Permits-Residential	17,491	31,671	34,500	16,000	26,000	26,000		26,000
Misc. Bldg. Permits-Building Grades	100	0	0	0	0	0		0
Misc. Bldg. Permits-Deck	1,655	1,930	1,930	1,700	1,950	1,950		1,950
Misc. Bldg. Permits-Demolition	0	200	200	0	200	200		200
Misc. Bldg. Permits-Driveway	1,300	1,750	1,750	1,600	1,750	1,750		1,750
Misc. Bldg. Permits-Enclosed Porch	75	150	150	200	200	200		200
Misc. Bldg. Permits-Fence	970	1,080	1,080	850	1,100	1,100		1,100
Misc. Bldg. Permits-Garages	2,142	3,186	3,200	2,500	3,200	3,200		3,200
Misc. Bldg. Permits-Comm Occupancy	0	(25,000)	(35,000)	(25,000)	(45,000)	(45,000)		(45,000)
Misc. Bldg. Permits-Home Occupancy	(11,000)	(7,000)	(11,000)	(20,000)	(15,000)	(15,000)		(15,000)
Misc. Bldg. Permits-House Remodeling	4,930	5,882	6,400	6,000	6,000	6,000		6,000
Misc. Bldg. Permits-Mobile Home Insta	1,400	0	0	0	0	0		0
Misc. Bldg. Permits-Moving	200	100	100	200	200	200		200
Misc. Bldg. Permits-Outbuildings	0	409	410	150	400	400		400
Misc. Bldg. Permits-Sprinklers	240	315	315	300	325	325		325
Misc. Bldg. Permits-Swimming Pool	50	150	150	100	150	150		150
Misc. Bldg. Permits-Yard Sheds	750	975	975	750	1,000	1,000		1,000
Bldg./Inspect. Fees-CSM Review	850	1,700	1,700	1,000	1,700	1,700		1,700
Bldg./Inspect. Fees-Site Plan Review	3,900	5,350	5,350	3,600	4,700	4,700		4,700
Bldg./Inspect. Fees-Subdivision Review	200	100	100	200	200	200		200
Plumbing Inspection Permits	2,793	6,207	6,210	2,800	4,500	4,500		4,500
Electric Inspect. Fees-Electric Signs	30	0	0	300	200	200		200
Electric Inspect. Fees-New Apts/Offices	10,584	22,898	23,500	11,000	18,000	18,000		18,000
Electric Inspect. Fees-Service Changes	670	520	520	500	550	550		550
Electric Inspect. Fees-Minimum Permits	75	90	90	0	100	100		100
Zoning Permits/Fees-Conditional Use	1,050	1,400	1,400	1,500	1,500	1,500		1,500
Zoning Permits/Fees-Nonconforming	0	0	0	0	0	0		0
Zoning Permits/Fees-Plan Commission	0	0	0	0	0	0		0
Zoning Permits/Fees-Rezoning/Amendment	0	0	0	0	0	0		0
Zoning Permits/Fees-Street Vacation	500	0	0	500	500	500		500
Zoning Permits/Fees-ZBA	0	400	400	0	400	400		400
Zoning Permits/Zoning Compliance	505	125	125	200	150	150		150
Zoning Permits/Fees-Permits	2,328	450	450	250	450	450		450
Zoning Permits/Fees-Zoning Pub Hearing	2,700	1,480	1,800	2,100	2,100	2,100		2,100
Zoning Permits/Fees-Comp Plan Hearing	700	0	0	500	500	500		500
Other Regul. Permits-Burning	175	50	50	250	200	200		200
Other Regul. Permits-Road Excavation	2,025	1,425	1,425	1,000	1,500	1,500		1,500
Other Regul. Permits-Special Events	525	950	950	700	1,000	1,000		1,000
Other Regul. Permits-Street Privileges	0	100	100	0	100	100		100
INCREASE in Various Licenses/Permits	0	0	0	0	0	0		0
LICENSES & PERMITS	335,150	380,719	429,085	303,575	374,895	374,895	71,320	375,395
<u>FINES AND FORFEITURES</u>								
County Court Penalties & Costs	0	214	215	150	200	200		200
Municipal Court Penalties & Costs	84,969	65,168	100,000	105,000	101,000	101,000		102,000
Late Penalties/Dog Licenses	4,188	0	2,130	600	2,200	2,200		2,200
Late Penalties/All Other	384	777	775	450	700	700		700
Other Law/Ordinance Violations	1,885	675	6,600	3,000	4,000	4,000		4,000
FINES AND FORFEITURES	91,426	66,834	109,720	109,200	108,100	108,100	(1,100)	109,100

VILLAGE OF WESTON
REVENUE DETAIL - as of 11/06/2014
2015 OPERATING BUDGET - General Fund only
(and 2016 FINANCIAL PLAN)

ACCOUNT DESCRIPTION	2013 ACTUAL	2014 Y-T-D (at 10/24/14)	2014 ESTIMATE	2014 BUDGET	2015 DEPT. REQUEST	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	2016 FINANCIAL PLAN
<u>PUBLIC CHARGES FOR SERVICES</u>								
<u>GENERAL GOV'T REVENUE</u>								
Assessor File Lookup Fees	20	0	20	50	30	30		30
Garnishment Fees	0	0	0	0	0	0		0
Liquor & Malt Beverage Public. Fees	2,156	2,107	2,105	2,160	2,160	2,160		2,160
Miscellaneous Fees	5	5	5	50	50	50		50
NSF Check Fees	115	124	125	200	150	150		150
Credit Card Rebate Program	0	0	0	0	0	0		0
Sale of Copies - Materials/Books	46	171	170	50	150	150		150
Sale of Copies - OCE Copier	25	347	350	100	300	300		300
Sale of Copies - Voter Regis. Lists	0	0	0	200	200	200		200
Sale of Copies - Weston 150th Books	5	0	0	0	0	0		0
Gen Govt-Tax Bill Info/Escrow Companies	78	0	100	100	100	100		100
GENERAL GOV'T REVENUE	2,450	2,754	2,875	2,910	3,140	3,140	230	3,140
<u>PUBLIC SAFETY REVENUE</u>								
Fire Report Fees	980				Moved to SAFER District in 2014			
Ambulance Fees	314,086				Moved to SAFER District in 2014			
Sales of EMS/Safety Supplies	200				Moved to SAFER District in 2014			
PUBLIC SAFETY REVENUE	315,266	0	0	0	0	0	0	0
<u>PUBLIC WORKS REVENUE</u>								
DPW Equip. Rental Fees	420	3,581	3,580	0	3,000	3,000		3,000
Highway Signage Service	477	50	50	400	200	200		200
Other Street Maint. Service	4,184	16,093	16,100	4,000	4,500	4,500		4,500
Materials Sold - to Businesses	0	0	0	0	0	0		0
Materials Sold - to Individuals	84	3,902	3,900	550	2,000	2,000		2,000
Snow Removal Service	0	338	340	500	400	400		400
Grass & Weed Cutting	0	0	0	300	300	300		300
Lot Clean-up Services	0	0	0	250	250	250		250
PUBLIC WORKS REVENUE	5,165	23,964	23,970	6,000	10,650	10,650	4,650	10,650
<u>HEALTH REVENUE</u>								
Animal Control/Humane Society	0	0	0	200	0	0		0
HEALTH REVENUE	0	0	0	200	0	0	(200)	0
<u>RENTAL OF VILLAGE PROPERTY</u>								
Park/Shelter Rentals-Kellyland	540	600	600	540	600	600		600
Park/Shelter Rentals-Kennedy Bldg.	825	450	450	775	450	450		450
Park/Shelter Rentals-Kennedy Shelter	1,555	1,283	1,285	1,530	1,300	1,300		1,300
Park/Shelter Rentals-Machmueller	660	805	805	660	800	800		800
Park/Shelter Rentals-Robinwood	220	300	300	220	300	300		300
Park/Shelter Rentals-Sandhill	505	360	360	510	360	360		360
Park/Shelter Rentals-Yellow Banks	940	1,210	1,210	940	1,210	1,210		1,210
RENTAL OF VILLAGE PROPERTY	5,245	5,008	5,010	5,175	5,020	5,020	(155)	5,020
<u>PARK & REC. REVENUE</u>								
Vending Machines - Parks	28	114	115	60	120	120		120
Coaches Clinic Fees	0	0	0	0	0	0		0
Parkland Field Maint. Fees	974	396	1,000	1,000	1,000	1,000		1,000
Landscaping Repair Services	0	979	980	500	500	500		500
Reimb Damages/Labor-Materials	62,370	2,266	2,270	800	2,000	2,000		2,000
PARK & REC. REVENUE	63,372	3,755	4,365	2,360	3,620	3,620	1,260	3,620
<u>ECONOMIC DEVELOPMENT REVENUE</u>								
Publication Fees	52	90	90	700	100	100		100
Newsletter Advertising Fees	0	0	0	0	30,000	30,000		30,000
ECONOMIC DEVELOP. REVENUE	52	90	90	700	30,100	30,100	29,400	30,100
PUBLIC CHARGES FOR SERVICES	391,550	35,571	36,310	17,345	52,530	52,530	35,185	52,530


VILLAGE OF WESTON
REVENUE DETAIL - as of 11/06/2014
2015 OPERATING BUDGET - General Fund only
(and 2016 FINANCIAL PLAN)


ACCOUNT DESCRIPTION	2013 ACTUAL	2014 Y-T-D (at 10/24/14)	2014 ESTIMATE	2014 BUDGET	2015 DEPT. REQUEST	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	2016 FINANCIAL PLAN
<u>INTERGOV'T CHARGES FOR SERVICES</u>								
<u>General Government</u>								
Administration - Town of Weston	5,000	5,000	5,030	5,000	5,000	5,000		5,000
Administration - Other Gov'ts	0	351	350	0	350	350		350
Municipal Court - Town of Weston	2,319	800	1,600	1,600	Moved to Everest Metro Public Safety in 2015			
Municipal Court - City of Schofield	23,101	8,243	16,480	16,480	Moved to Everest Metro Public Safety in 2015			
Newsletter - Town of Weston	0	0	0	500	500	500		500
Village Bldg Rental - Town of Weston	3,000	3,000	3,000	3,000	3,000	3,000		3,000
<u>Public Safety</u>								
Police Accounting - Everest Metro	35,000	23,333	35,000	35,000	35,000	35,000		35,000
Fire Accounting - SAFER	0	About \$25,000 annually beginning in 2016 from SAFER						25,000
Fire - Town of Weston	16,600				Moved to SAFER District in 2014			
Ambulance - Town of Weston	16,600				Moved to SAFER District in 2014			
Ambulance - Town of Easton	14,416				Moved to SAFER District in 2014			
Ambulance - Town of Ringle	25,102				Moved to SAFER District in 2014			
Ambulance - EMS Supplies Sold	0				Moved to SAFER District in 2014			
Inspections - Village of Kronenwetter	15,157	8,094	13,000	12,000	13,500	13,500		14,000
Inspections - Town of Weston	0	0	3,300	3,300	3,300	3,300		3,300
<u>Public Works</u>								
Streets - Town of Weston/Others	63,193	12,961	25,000	45,000	25,000	25,000		25,000
Traffic Signage - Other Municipalities	0	0	0	300	300	300		300
County - Reimb - All Other Areas	0	0	0	0	0	0		0
INTERGOV'T CHARGES FOR SERVICES	219,488	61,782	102,760	122,180	85,950	85,950	(36,230)	111,450
<u>CONTRIBUTIONS</u>								
<u>ALL OTHER</u>								
Firefighters' Donated Wages	1,408				Moved to SAFER District in 2014			
Fire/EMS - All Other	4,531				Moved to SAFER District in 2014			
Fire Dept Honor Guard	1,704				Moved to SAFER District in 2014			
Park/Recreation Donations	25	1,750	1,750	500	1,500	1,500		1,500
PetData Donations	239	0	425	0	431	431		428
Farmers Market Token Donations	0	10	10	0	0	0		0
ALL OTHER	7,907	1,760	2,185	500	1,931	1,931	1,431	1,928
CONTRIBUTIONS	7,907	1,760	2,185	500	1,931	1,931	1,431	1,928
<u>MISCELLANEOUS REVENUE</u>								
<u>INTEREST INCOME</u>								
Interest on Investments - Earned	65,462	0	50,000	60,000	50,000	50,000		50,000
Interest on Invest. - Unearned Losses	(146,125)	0	0	0	0	0		0
Interest from TIF #1	(244)	0	0	(239)	0	0		0
Interest from TIF #2	(89)	0	0	(41)	0	0		0
Interest from Business Grant Fund	0	0	0	0	0	0		0
INTEREST INCOME	(80,996)	0	50,000	59,720	50,000	50,000	(9,720)	50,000
<u>INSURANCE RECOVERIES</u>								
Ins. Recoveries-Highway Equipment	23,963	4,921	4,920	4,000	5,000	5,000		5,000
Ins. Recoveries-All Other Equipment	0	7,880	7,880	0	4,000	4,000		4,000
INSURANCE RECOVERIES	23,963	12,801	12,800	4,000	9,000	9,000	5,000	9,000
<u>OTHER REVENUE</u>								
Cafeteria Plan - Unused Claims	957	0	0	0	0	0		0
Insurance Premium Refunds/Adjs.	3,262	1,936	1,940	1,300	2,000	2,000		2,000
Rents/Leases-Billboard Signs	4,200	4,200	4,200	4,200	4,200	4,200		4,200
Rents/Leases-Cell Tower Const.	0	0	0	0	0	0		0
Misc. Revenue	42	(1)	0	100	100	100		100
Misc. Revenue-EBT Reimbursements	750	21	500	400	500	500		500
Misc. Revenue-ATM Commission Fees	51	35	35	70	0	0		0
Misc. Revenue-DPW Equip Reimb.	0	0	0	0	0	0		0
Misc. Revenue-Unbudgeted	354	415	415	0	0	0		0
OTHER REVENUE	9,616	6,606	7,090	6,070	6,800	6,800	730	6,800
MISCELLANEOUS REVENUE	(47,417)	19,407	69,890	69,790	65,800	65,800	(3,990)	65,800

VILLAGE OF WESTON
REVENUE DETAIL - as of 11/06/2014
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ACCOUNT DESCRIPTION	2013 ACTUAL	2014 Y-T-D (at 10/24/14)	2014 ESTIMATE	2014 BUDGET	2015 DEPT. REQUEST	2015 PROPOSED BUDGET	2015 BUDGET CHANGE	2016 FINANCIAL PLAN
<u>OTHER FINANCING SOURCES</u>								
<u>SALE OF VILLAGE PROPERTY</u>								
Property Sales - Fire/EMS Equipment	0	0	0	0	0	0		0
Property Sales - Highway Equipment	0	3,750	3,750	2,000	3,000	3,000		3,000
Property Sales - All Other	861	3,786	3,786	0	2,000	2,000		2,000
SALE OF VILLAGE PROPERTY	861	7,536	7,536	2,000	5,000	5,000	3,000	5,000
<u>FUND TRANSFERS</u>								
Transfer from Bus Grant - Special Rev.	0	0	0	0	0	0		0
Transfer from Streets - CIP Fund	0	0	0	0	0	0		0
Transfer from Sewer Utility Fund	0	0	0	0	0	0		0
FUND TRANSFERS	0	0	0	0	0	0	0	0
OTHER FINANCING SOURCES	861	7,536	7,536	2,000	5,000	5,000	3,000	5,000
<u>APPLIED FUND BALANCES</u>								
<u>SPECIAL FINANCING</u>								
Applied Current Budget Balance:								
For Operations	75,910	0	0	0	137,916	137,916		59,910
To CIP Funds - Capital Equipment	42,500	0	0	0	0	0		0
To Refuse/Recycling Fund - Landfill	25,000	0	0	0	0	0		0
Applied General Fund Balance	430,080	0	0	0	0	0		0
APPLIED FUND BALANCES	573,490	0	0	0	137,916	137,916	137,916	59,910
TOTAL REVENUES	7,329,869	4,547,077	6,627,460	6,508,680	6,654,500	6,654,500	145,820	6,807,550
					Percent Budget Change		2.24%	2.30%

 -

 - Reflects new 2015 or 2016 fee and revenue increases

 - Reflects new 2015 or 2016 fee and revenue decreases

VILLAGE OF WESTON
2014 Operating Budget Surplus - General Fund

**Estimated
11/17/2014**

	2014 Amended Budget	2014 Estimate	Budget Surplus OR (Deficit)	Budget Surplus OR (Deficit)
REVENUES	\$ 6,508,680	\$ 6,627,460	\$ 118,780	\$ 118,780
EXPENDITURES	\$ 6,508,680	\$ 6,434,236	\$ 74,444	\$ 74,444
TOTAL Estimated Surplus or (Deficit) for 2014			\$ 193,224	\$ 193,224
				-
				\$ 193,224

HOW WE PLAN ON USING 2014 Budget Surplus:

2014 Budget Surplus	\$ 193,224
Less: Apply to 2015 Operating Budget to reduce Tax Levy	\$ (137,916)
Subtotal Balance Remaining	\$ 55,308
Less: Other Transfers Out to Capital Equipment Fund / 2015 CIP (No capital borrowing is planned for 2015 budget year.)	\$ -
Excess Budget Surplus Balance Remaining at 12/31/2014 (Available for Unexpected Budget Overruns in 2014 Expenditures, if Contingency Balance is unable to cover those Unexpected Expenditures)	\$ 55,308